

NARBHA
STATEMENT OF FINANCIAL POSITION
AS OF: December 31, 2013

ASSETS

CURRENT ASSETS

101 Cash (Disclose on Schedule A)	24,076,712
102 Current Investments	7,955,106
103 Accounts Receivable (net) (Disclose on Schedule A)	1,606,824
104 Notes Receivable (current portion)	0
105 Prepaid Expenses	575,970
106 Other Current Assets (Disclose on Schedule A)	33,704
107 Total Current Assets	34,248,316

NON-CURRENT ASSETS

108 Land	1,390,709
109 Building	4,794,926
110 Leasehold Improvements	0
111 Furniture and Equipment	5,697,324
112 Vehicles	270,021
113 Total Property and Equipment	12,152,980
114 Less: Accumulated Depreciation	5,048,365
115 Net Property and Equipment	7,104,615
116 Notes Receivable (net of current portion)	
117 Performance Bond (Disclose on Schedule A)	
118 Long Term Investments	20,000
119 Deposits	
120 Other Noncurrent Assets (Disclose on Schedule A)	0
121 Total Noncurrent Assets	7,124,615

122 TOTAL ASSETS	41,372,931
-------------------------	-------------------

LIABILITIES AND NET ASSETS/EQUITY

CURRENT LIABILITIES

201 Incurred But Not Reported Claims (Disclose on Sch. A)	390,651
202 Reported But Unpaid Claims	0
203 Payable to ADHS (Disclose on Schedule A)	0
204 Payable to Providers	1,495,016
205 Trade Accounts Payable	176,030
206 Accrued Salaries and Benefits	676,388
207 Long-term Debt (current portion)	0
208 Deferred Revenue (Disclose on Schedule A)	962,402
209 Risk Pool Payable	453,770
210 Other Current Liabilities (Disclose on Schedule A)	33,704
211 Total Current Liabilities	4,187,961

NON-CURRENT LIABILITIES

212 Long-term debt (net of current portion)	0
213 Loss Contingencies (Disclose on Schedule A)	0
214 Other Noncurrent Liabilities (Disclose on Schedule A)	0
215 Total Noncurrent Liabilities	0

216 TOTAL LIABILITIES	4,187,961
------------------------------	-----------

217 NET ASSETS/EQUITY

Unrestricted Net Assets	37,184,970
Restricted Net Assets (Disclose on Schedule A)	0

218 TOTAL LIABILITIES AND NET ASSETS/EQUITY	41,372,931
--	-------------------

NARBHA
STATEMENT OF FINANCIAL POSITION
AS OF: December 31, 2013
Schedule A Disclosures

ASSETS:

<u>Cash</u>		
Unrestricted		15,755,712
Collateral for LOC		8,321,000
Total Cash		<u><u>24,076,712</u></u>

Accounts Receivable

ADHS		Program ID	Category ID	
Current Period	TXIX CMDP			37,547
	CMHS SED Block Grant			56,015
	CMHS SMI Block Grant			21,018
	SAPT Block Grant			563,119
	PATH			34,433
	NTXIX/XXI Other	MHFA		3,012
	Other Federal	SBIRT		149,014
	SB1616 Housing			46,290
	TXIX/XXI Child	TXXI Child		181,828
	TXIX GMH/SA (includes TXXI Adult)	TXXI Adult		3,319
Prior Period	TXXI Child			446,192
	NTXIX/XXI Other	MHFA		3,949
Non-ADHS &/or Unrelated Business				
Current Period	Other Grants Receivable	ADOH - HUD		19,978
	Receivable from RAs			5,919
	Accrued Interest			8,999
	Other Receivables			26,192
Allowance for Doubtful Accounts				
Total Accounts Receivable				<u><u>1,606,824</u></u>
<u>Other Current Assets (Detail of Line 106)</u>				
	Insurance paid by BHIP			33,704
Total Other Current Assets				<u><u>33,704</u></u>
<u>Other Noncurrent Assets (Detail of Line 120)</u>				
				0
Total Other Noncurrent Assets				<u><u>0</u></u>

PERFORMANCE BOND:

Met with a surety bond purchased from Fidelity and Deposit Company of Maryland in the amount of \$7,199,813 and an irrevocable letter of credit from Compass Bank in the amount of \$8,321,000.

Adjustments:

Payables to ADHS - Other* Category

Explain ≥10% fluctuation in account from prior period

Accounts Receivable - Decrease primarily due to decrease in ADHS receivables.

Prepaid Expenses - Increase primarily due to receipt of maintenance invoices.

Other Current Assets - Decrease due to quarterly expensing of insurance.

Payable to ADHS - Decrease due to payment of sanctions.

Other Amounts Payable to Providers - Decrease primarily due to payments made to providers.

Trade Accounts Payable - Decrease primarily due to timing of payments to vendors.

Accrued Salaries and Benefits - Decrease primarily due to deferral of TXIX revenue due to change in cap rates.

Deferred Revenue - Increase due to deferral of TXIX revenue due to change in cap rates.

Risk Pool Payable - Decrease due to payments made.

Other Current Liabilities - Decrease due to payments made.

LIABILITIES:

IBNR Claims Estimate

Current Period	
FY 14	242,600
Prior Year(s)	
FY 13	148,051

Total IBNR	<u><u>390,651</u></u>
-------------------	-----------------------

Payable to ADHS (Detail of Line 203)

Program ID	Category ID
Current Period	
Prior Year	

Total Payable to ADHS	<u><u>0</u></u>
------------------------------	-----------------

Deferred Revenue from: (Detail of Line 208)

Program ID	Category ID
ADHS	
Current Period	
TXIX DD Child	274,116
TXIX SMI	476,167
TXIX/XXI Child	TXIX Child 124,033
TXIX GMH/SA (inclu TXIX GMHSA	9,476
TXIX DD Adult	56,988
SAPT Block Grant	Prevention AY13 10,811
Prior Year	
SAPT Block Grant	Prevention AY13 10,811
Non-ADHS &/or Unrelated Business	
Current Period	
Prior Year	

Total Deferred Revenue	<u><u>962,402</u></u>
-------------------------------	-----------------------

Other Current Liabilities (Detail of Line 210)

Payable to BHIP	33,704
Total Other Current Liabilities	<u><u>33,704</u></u>

Loss Contingencies (Detail of Line 213)

Identify Loss Contingencies

Total Loss Contingencies	<u><u>0</u></u>
---------------------------------	-----------------

Other Noncurrent Liabilities (Detail of Line 214)

Identify Other Noncurrent Liabilities

Total Other Noncurrent Liabilities	<u><u>0</u></u>
---	-----------------

Restricted Net Assets (Detail of Line 217)

Total Restrictd Identify Restricted Net Assets	<u><u>0</u></u>
---	-----------------

NARBHA**STATEMENT OF CHANGES IN NET ASSETS / EQUITY****AS OF : December 31, 2013**

			Net Assets / Retained Earnings	Total
		Initial Capital	Additional Capital	
Beginning Balance:	October 1, 2013			37,055,358
Increase/(Decrease) of Net Surplus / Net Earning for				129,612
the period ended:	December 31, 2013			0
Less Dividends Paid				
** Prior Period Adjustments				0
Ending Balance:	December 31, 2013	0	0	37,184,970

**** Disclosure of Prior Period Adjustments**

*DISCLOSE ON SCHEDULE A

	TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXIX Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	CMHS SED BLOCK GRANT	CMHS SMI BLOCK GRANT	SAPT BLOCK GRANT	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
REVENUES																					
401 Revenue Under ADHS Contract																					
a ADHS Revenue	8,322,505	3,766,872	798,790	10,392,763	691,798	7,117,365	405,983	1,427,118	144,193	46,290	0	133,083	105,314	869,699	0	0	0	34,516	34,256,289	0	34,256,289
b ADHS Revenue - Qualifying Incentive Payments																			0	0	0
402 Specialty & Other Grants*											3,012			11,250	149,014		142,967		306,243	0	306,243
403 Client Fees (Co-pays)																			0	0	0
404 Third Party Recoveries																					
a Medicare																			0	0	0
b Other Insurance																			0	0	0
405 Interest Income																			0	6,848	6,848
406 Other Behavioral Health Funding Sources - Non ADHS*													0	0	0				0	13,027	13,027
407 Unrelated Business Revenue*																			0	126,828	126,828
408 TOTAL REVENUE	8,322,505	3,766,872	798,790	10,392,763	691,798	7,117,365	405,983	1,427,118	144,193	46,290	3,012	133,083	105,314	880,949	149,014	0	142,967	34,516	34,562,532	146,703	34,709,235
EXPENSES																					
Service Expenses:																					
Treatment Services																					
501 Counseling																					
1 Counseling, Individual	591,648	231,517	10,701	415,168	31,314	865,939	-	-				17,495	-	32,762	-				2,196,543		2,196,543
2 Counseling, Family	270,642	106,099	9,936	13,603	6,809	27,529	-	-				3,159	-	2,870	-				440,647		440,647
3 Counseling, Group	50,281	5,935	-	198,791	10,717	290,125	-	-				1,833	-	54,440	-				612,123		612,123
b Assessment, Evaluation and Screening	292,637	75,596	10,291	164,178	54,988	554,115	8,244	59,900				2,690	3,277	26,835	-				1,252,751		1,252,751
c Other Professional	458	1,751	-	-	-	-	-	-				1,214	-	-	-				3,421		3,421
d Total Treatment Services	1,205,664	420,898	30,928	791,739	103,828	1,737,709	8,244	59,900	0	0	0	26,391	3,277	116,907	0	0	0	0	4,505,485	0	4,505,485
Rehabilitation Services																					
502 Living Skills Training	1,557,203	298,878	98,629	468,509	57,464	330,676	0	104,560				19,026	5,720	11,417	0				2,952,082		2,952,082
a Cognitive Rehabilitation	0	0	0	0	0	0	0	0				0	0	0	0				0		0
c Health Promotion	13,053	12,276	0	43,378	872	67,060	0	10,705				0	586	29,373	0				177,302		177,302
d Supported Employment Services	2,879	1,414	0	277,478	24,987	211,844	0	75,482				234	4,130	6,493	0				604,941		604,941
e Total Rehabilitation Services	1,573,135	312,568	98,629	789,364	83,323	609,580	0	190,747	0	0	0	19,260	10,435	47,282	0	0	0	0	3,734,325	0	3,734,325
503 Medical Services																					
a Medication Services	-	-	-	5,299	-	161,675	-	1,115				-	61	5,966	-				174,115		174,115
b Medical Management	146,373	16,320	6,052	221,914	26,110	279,769	-	63,487				1,792	3,473	7,893	-				773,183		773,183
c Laboratory, Radiology & Medical Imaging	3,919	43	115	5,120	536	7,796	96	2,088				-	114	236	-				20,063		20,063
d Electro-Convulsive Therapy	-	-	-	4,876	-	-	-	-				-	-	-	-				4,876		4,876
e Total Medical Services	150,292	16,363	6,167	237,208	26,647	449,240	96	66,690	0	0	0	1,792	3,648	14,094	0	0	0	0	972,237	0	972,237
Support Services																					
504 Case Management	1,427,391	827,867	116,702	1,321,934	163,723	1,209,355	83,618	314,135				30,520	17,220	50,494	-				5,562,960		5,562,960
b Personal Care Services	76,290	8,203	81,242	185,137	5,970	61,043	9,259	23,729				314	1,299	139,578	-				592,064		592,064
c Family Support	322,927	78,568	22,334	1,042	631	1,742	-	1,905				1,759	104	-	-				431,013		431,013
d Peer Support	672	695	-	404,840	10,801	144,699	-	12,367				-	3,860	-	-				667,391		667,391
e Home Care Training to Home Care Client	240,020	512,330	19,305	14,214	-	-	-	-				-	-	-	-				785,869		785,869
f Unskilled Respite Care	548,613	205,428	30,046	10,272	-	-	-	-				-	-	-	-				794,359		794,359
g Supported Housing*	-	-	-	-	-	-	-	60,297	133,379	42,818		2,361	16,877	-	-				255,732		255,732
h Flex Fund Services	-	-	-	-	-	-	-	-				8,543	11,110	975	-				20,628		20,628
i Total Support Services	314,571	76,261	34,592	537,240	23,335	487,561	991	59,113				2,783	3,234	43,066	-				1,582,746		1,582,746
j Total Crisis Intervention Services	2,930,484	1,709,352	304,221	2,474,679	204,460	1,904,401	106,235	529,724	133,379	42,818	0	46,280	53,704	253,024	0	0	0	0	10,692,762	0	10,692,762
505 Crisis Intervention Services																					
a Crisis Intervention - Mobile	18,075	1,134	317	35,702	5,028	45,429	51,050	-				303	-	341	-				157,380		157,380
b Crisis Intervention - Stabilization	-	-	-	672	-	11,659	3,317	-				-	-	-	-				15,648		15,648
c Crisis Intervention - Telephone	18,093	14,538	-	27,802	-	15,179	8,816	-				-	-	-	-				84,428		84,428
d Total Crisis Intervention Services	36,168	15,672	317	64,177	5,028	72,267	63,183	0	0	0	0	303	0	341	0	0	0	0	257,456	0	257,456
506 Inpatient Services																					
a Hospital																					
1 Psychiatric (Provider Types 02 & 71)	209,613	156,097	13,480	1,314,549	-	506,379	112,036	-				-	-	-	-				2,312,154		2,312,154
2 Detoxification (Provider Types 02 & 71)	-	-	-	-	-	28,550	25,995	-				-	-	-	-				54,545		54,545
b Sub acute Facility																					
1 Psychiatric (Provider Types B5 & B6)	-	-	33,985	368,433	18,553	190,576	41,007	-				-	-	-	-				652,554		652,554
2 Detoxification (Provider Types B5 & B6)	-	-	-	35,050	-	15,438	9,213	-				-	-	16,949	-				76,651		76,651
c Residential Treatment Center (RTC)																					
Psychiatric - Secure & Non-Secure Provider Types																					
1 78,B1,B2,B3)	423,612	245,090	248,094	-	-	-	-	-				-	-	-	-				916,796		916,796
2 Detoxification - Secure & Non-Secure (Provider Types 78,B1,B2,B3)	-	-	-	-	-	-	-	-				-	-	-	-				0		0
d Total Inpatient Services	11,683	21,223	181	51,811	-	28,055	9,525	-				-	-	-	-				122,478		122,478
e Total Inpatient Services	644,908	422,410	295,740	1,769,843	18,553	768,999	197,776	0	0	0	0	0	0	16,949	0	0	0	0	4,135,178	0	4,135,178
507 Residential Services																					
a Behavioral Health Residential Facilities	266,245	263,690	51,700	2,103,015	96,958	417,513	-	-				-	-	211,347	-				3,410,468		3,410,468
b Reserved for Future Use	-	-	-	-	-	-	-	-				-	-	-	-				0		0
c Room and Board	-	-	-	-	-	-	-	-				17,181	-	1,180	-				18,361		18,361
d Total Residential Services	266,245	263,690	51,700	2,103,015	96,958	417,513	0	0	0	0	0	17,181	0	212,527	0	0	0	0	3,428,829	0	3,428,829
Behavioral Health Day Program																					
508 Supervised Day Program	-	-	-	-	-	-	-	-				-	-	-	-				0		0
b Therapeutic Day Program	-	-	-	-	-	478	-	-				-	-	-	-				478		478
c Medical Day Program	-	-	-	-	-	-	-	-				-	-	-	-				0		0
d Total Behavioral Health Day Program	0	0	0	0	0	478	0	0	0	0	0	0	0	0	0	0	0	0	478	0	478
Prevention Services																					
509 Prevention	-	-	-	-	-	-	-	-				-	-	97,900	-				97,900		97,900
b HIV	-	-	-	-	-	-	-	-				-	-	15,379	-				15,379		15,379
c Total Prevention Services	0	0	0	0	0	0	0	0	0	0	0	0	0	113,279	0	0	0	0	113,279	0	113,279
510 Medication																					
a Medication Expense	657,491	68,563	74,913	1,383,278	75,995	621,437	-	466,212				10,565	26,351	58,407	-				3,443,211		3,443,211
b Less Pharmacy Rebate Received	(685)	(71)	(124)	(2,244)	(133)	(773)	-	-				-	-	-	-				(4,030)		(4,030)
c Pharmacy Rebate Related Expense	2,064	322	29	(630)	(60)	1,882	-	-				-	-	-	-				3,607		3,607
d Total Medication Services	658,																				

NARBHA
STATEMENT OF ACTIVITIES
CONTRACT PERIOD TO DATE AS OF:

December 31, 2013

*DISCLOSE ON SCHEDULE A

		TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXIX Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	CMHS SED BLOCK GRANT	CMHS SMI BLOCK GRANT	SAPT BLOCK GRANT	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
Administrative Expenses:																						
601	Salaries	388,237	164,098	41,518	481,233	33,047	321,794	18,932	83,112	4,675	2,024	\$0	5,717	3,027	20,215	24		5,415	2,726	1,575,794	\$0	1,575,794
602	Employee Benefits	99,913	42,724	11,028	128,985	9,141	92,786	4,535	12,214	2,895	547	\$0	1,710	1,032	12,682	8		1,453	739	422,392	\$0	422,392
603	Professional & Outside Services	13,308	6,010	1,179	17,159	1,085	11,743	670	1,756	231	93	\$0	219	740	1,492	-		167	56	55,908	\$0	55,908
604	Travel	5,262	2,308	523	6,913	496	4,464	349	716	678	15	-	86	229	935	3		65	26	23,068	\$0	23,068
605	Occupancy	12,588	5,670	1,351	16,253	942	11,119	634	1,864	230	89	-	208	489	1,423	-		158	54	53,072	\$0	53,072
606	Depreciation	34,478	15,593	3,264	44,431	2,844	39,208	1,732	4,708	597	228	-	569	1,714	8,572	1		429	145	158,513	\$0	158,513
607	All Other Operating*	71,771	32,451	6,483	92,654	6,065	85,308	3,597	9,475	1,508	476	-	1,182	1,849	8,141	-		902	316	302,178	\$0	302,178
608	Subtotal ADHS Administrative Expenses	625,557	268,854	65,346	787,628	53,620	546,422	30,449	113,845	10,814	3,472	0	9,691	9,080	53,460	36		8,589	4,062	2,590,925	0	2,590,925
620	Interpretive Services	2,982	309	-	-	120	1,319	-	-				1,330	-	6					6,066		6,066
650	Encounter Evaluation Sanction*																			0		0
651	Non ADHS and/or Unrelated Admin. Expense*	0	0	0	0	0	0	0	0	0	0	0	0	0	11,250	31,769	0	3,439	0	46,458	273,184	319,642
652	Subtotal Administrative Expense	628,539	269,163	65,346	787,628	53,740	547,741	30,449	113,845	10,814	3,472	0	11,021	9,080	64,716	31,805	0	12,028	4,062	2,643,449	273,184	2,916,633
701	Unrelated Business Expenses*													0	0	0				0	-	0
790	Income Tax Provisions																			0		0
a	ADHS Income Tax Provision																			0		0
b	Non ADHS Income Tax Provision																			0		0
799	Subtotal Income Tax Provision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
800	TOTAL EXPENSES	8,114,082	3,507,430	929,932	10,406,835	668,908	7,136,201	406,287	1,427,118	144,193	46,290	11,688	133,131	106,772	898,574	178,502	0	153,297	37,197	34,306,439	273,184	34,579,623
801	INC/(DEC) IN NET ASSETS/EQUITY	208,423	259,442	(131,142)	(14,072)	22,890	(18,836)	(304)	0	0	0	(8,676)	(48)	(1,458)	(17,625)	(29,488)	0	(10,330)	(2,681)	256,093	(126,481)	129,612

*Disclose on Schedule A

	TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXIX Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	CMHS SED BLOCK GRANT	CMHS SMI BLOCK GRANT	SAPT BLOCK GRANT	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN/MGMT/ GEN	TOTAL
DISCLOSURE OF NTXIX/XXI OTHER AND OTHER FEDERAL ADHS REVENUE																					
Total NTXIX/XXI Other and Other Federal Column										-									-		-
DISCLOSURE OF OTHER GRANTS REPORTED ON LINE 402																					
Itemization of Items Reported on Line 402																					
SAPT Block Grant Prevention Administrator															11,250				11,250		11,250
ADOH-HUD Grants																	48,693		48,693		48,693
SBIRT																			149,014		149,014
Mental Health First Aid Training											3,012								3,012		3,012
Bridge Subsidy																			94,274		94,274
Total Other Grants	-	-	-	-	-	-	-	-	-	-	3,012	-	-	-	11,250	149,014	-	142,967	-	306,243	306,243
DISCLOSURE OF OTHER BEHAVIORAL HEALTH FUNDING SOURCES - NON ADHS REPORTED ON LINE 406																					
Itemization of Items Reported on Line 406																					
Greater Ariz Talented Consortium																			-	3,750	3,750
Credit Card Rebate																			-	5,069	5,069
Sanctions Fees Assessed																			-	3,455	3,455
Other Miscellaneous																			-	753	753
Total Other Behavioral Health Funding Sources - Non ADHS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,027	13,027
UNRELATED BUSINESS REVENUE REPORTED ON LINE 407																					
Itemization of Items Reported on Line 407																					
Provider Support																			-	126,828	126,828
Total Unrelated Business Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	126,828	126,828
DISCLOSURE OF SUPPORTED HOUSING EXPENSES ON LINE 504a																					
Rent Subsidy								35,297	97,979			2,361	16,877						152,514		152,514
Move-in/Start-up Kits																			-		-
Eviction/Prevention Efforts							25,000	35,400					-						60,400		60,400
Property Acquisition																			-		-
NTXIX SMI Housing Purchased by NARBHA																			-		-
Select Category																			-		-
Select Category																			-		-
Select Category																			-		-
Select Category																			-		-
Other ADHS Approved Housing Expenses (Itemize accordingly):													-						-		-
Approved for the rehabilitation & renovations of existing properties.										42,818									42,818		42,818
Total Supported Housing Expenses	-	-	-	-	-	-	-	60,297	133,379	42,818	-	2,361	16,877	-	-	-	-	-	255,732	-	255,732
DISCLOSURE OF ALL OTHER BEHAVIORAL HEALTH SERVICES ON LINE 511																					
Path Grant - Homeless																		33,135	33,135		33,135
PASRR																			-		-
Coaching & Training (CFT)	13,143	5,649	1,373									225			467				20,857		20,857
Qualifying Incentive Payments Passed to Providers																			-		-
Video-conferencing svcs allocated to programs	6,634	2,851	693	8,778	569	5,727	304	-	-	-	-	113	277	1,048	-		-	-	26,994		26,994
Total All Other Behavioral Health Services	19,777	8,500	2,066	8,778	569	5,727	304	-	-	-	-	338	277	1,048	467	-	-	33,135	80,986	-	80,986
DISCLOSURE OF SERVICES EXPENSES FROM NON ADHS SOURCES ON LINE 520																					
Itemization of Items Reported on Line 520																					
Bridge Subsidy pass through from ADOH																	94,274	-	94,274	-	94,274
ADOH-HUD Grants																	46,995		46,995		46,995
Mental Health First Aid Training											\$11,688								11,688		11,688
SBIRT																			146,230		146,230
Total Service Expenses Non ADHS Sources	-	-	-	-	-	-	-	-	-	-	11,688	-	-	-	\$146,230	-	141,269	-	299,187	-	299,187
DISCLOSURE OF ALL OTHER OPERATING ON LINE 607																					
Itemization of Items Reported on Line 607																					
Office Supplies	27,627	12,491	2,496	35,665	2,335	25,139	1,385	3,647	580	183	-	455	712	3,134	-		347	122	116,318	-	116,318
Software Licenses/Maintenance Contracts	12,969	5,864	1,171	16,742	1,096	11,801	650	1,712	272	86	-	214	334	1,471	-		163	57	54,602	-	54,602
Publications	313	141	28	404	26	285	16	41	7	2	-	5	8	35	-		4	1	1,317	-	1,317
Printing	1,809	818	163	2,335	153	1,646	91	239	38	12	-	30	47	205	-		23	8	7,614	-	7,614
Telecommunications	9,576	4,330	865	12,362	809	8,714	480	1,264	201	64	-	158	247	1,086	-		120	42	40,317	-	40,317
Training	2,003	905	181	2,585	169	1,822	100	264	42	13	-	33	52	227	-		25	9	8,432	-	8,432
Sponsorships	565	256	51	730	48	514	28	75	12	4	-	9	15	64	-		7	2	2,379	-	2,379
Recruiting	679	307	61	877	57	618	34	90	14	5	-	11	18	77	-		9	3	2,861	-	2,861
Insurance	10,293	4,654	930	13,288	870	9,366	516	1,359	216	68	-	170	265	1,168	-		129	45	43,337	-	43,337
Other Operating Expenses	5,938	2,685	536	7,666	502	5,404	298	784	125	39	-	98	153	674	-		75	26	25,002	-	25,002
Translation																			-		-
Sanctions assessed by ADHS																			-		-
Qualifying Incentive Payments Passed to Providers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$0	-
Total All Other Operating	71,771	32,451	6,483	92,654	6,065	65,308	3,597	9,475	1,508	476	-	1,182	1,849	8,141	-	-	902	316	302,178	-	302,178

NARBHA
STATEMENT OF ACTIVITIES
CONTRACT PERIOD TO DATE AS OF:
Schedule A Disclosure

December 31, 2013

[illegible]

Disclose Service Expense Allocation Methodologies by Program for current reporting package. Include the encounter timeframe used to allocate expenses:

ADJUSTMENTS:
(Disclose and describe any adjustments to previously submitted financial statements including those that affect the current financial statements)

Disclosures:

NOTES:

- 1 SAPT Children's Expenses: \$57,234 for YTD December
- 2 SAPT MAT Expenses: \$82,234 YTD December consisting of \$58,407 MAT meds, \$18,647 503b, \$5,119 501b, and \$61 503c
- 3 MHFA Expenses: Salaries/ERE \$5,832 and \$4,742 manuals, and \$1,114 travel expenses
- 4 Admin Expenses for the Bridge Subsidy is \$8,589, PASRR is \$0 and HPWVA/SPE is \$3,439.
- 5 The amount reported under TXIX CMDP and TXIX SMI line 501c was not spent for traditional healing and acupuncture.
- 6 Services for December were allocated based on December 2013 service percentages.

NARBHA
STATEMENT OF ACTIVITIES
CONTRACT PERIOD TO DATE AS OF:

December 31, 2013

		State Fiscal Year-to-date		
	July 1, 2013- September 30, 2013	October 1, 2013 - June 30, 2014	July 1, 2013 - June 30, 2014	
	NTXIX/XXI SMI	NTXIX/XXI SMI	NTXIX/XXI SMI	
REVENUE				
401	Revenue Under ADHS Contract			
a	ADHS Revenue	2,027,118	1,427,118	3,454,236
b	ADHS Revenue - Qualifying Incentive Payments		0	0
402	Specialty & Other Grants		0	0
403	Client Fees (Co-pays)		0	0
404	Third Party Recoveries		0	0
a	Medicare		0	0
b	Other Insurance		0	0
405	Interest Income		0	0
406	Other Behavioral Health Funding Sources - Non ADHS		0	0
407	Unrelated Business Revenue		0	0
408	TOTAL REVENUE	2,027,118	1,427,118	3,454,236
EXPENSES				
Service Expenses:				
501	Treatment Services			
a	Counseling			
1	Counseling, Individual	-	-	-
2	Counseling, Family	-	-	-
3	Counseling, Group	-	-	-
b	Assessment, Evaluation and Screening	118,968	59,900	178,868
c	Other Professional	-	-	-
d	Total Treatment Services	118,968	59,900	178,868
502	Rehabilitation Services			
a	Living Skills Training	155,980	104,560	260,540
b	Cognitive Rehabilitation	0	0	0
c	Health Promotion	16,229	10,705	26,934
d	Supported Employment Services	123,477	75,482	198,959
e	Total Rehabilitation Services	295,686	190,747	486,433
503	Medical Services			
a	Medication Services	2,957	1,115	4,072
b	Medical Management	166,128	63,487	229,615
c	Laboratory, Radiology & Medical Imaging	2,807	2,088	4,895
d	Electro-Convulsive Therapy	-	-	-
e	Total Medical Services	171,892	66,690	238,582
504	Support Services			
a	Case Management	519,222	314,135	833,357
b	Personal Care Services	6,726	23,729	30,455
c	Family Support	2,750	1,905	4,655
d	Peer Support	126,193	70,547	196,740
e	Home Care Training to Home Care Client	-	-	-
f	Unskilled Respite Care	-	-	-
g	Supported Housing	60,297	60,297	120,594
h	Flex Fund Services	-	-	-
i	Transportation	109,134	59,113	168,247
j	Total Support Services	824,322	529,724	1,354,046
505	Crisis Intervention Services	0		
a	Crisis Intervention - Mobile	-	-	-
b	Crisis Intervention - Stabilization	-	-	-
c	Crisis Intervention - Telephone	-	-	-
d	Total Crisis Intervention Services	0	0	0
506	Inpatient Services	0		
a	Hospital			
1	Psychiatric (Provider Types 02 & 71)	(0)	-	(0)
2	Detoxification (Provider Types 02 & 71)	-	-	-
b	Sub acute Facility	-	-	-
1	Psychiatric (Provider Types B5 & B6)	-	-	-
2	Detoxification (Provider Types B5 & B6)	-	-	-
c	Residential Treatment Center (RTC)	-	-	-
	Psychiatric - Secure & Non-Secure			
1	Provider Types 78,B1,B2,B3)	-	-	-
2	(Provider Types (78,B1,B2,B3)	-	-	-
d	Inpatient Services, Professional	-	-	-
e	Total Inpatient Services	(0)	0	(0)
507	Residential Services			
a	Behavioral Health Residential Facilities	-	-	-
b	Reserved for Future Use	-	-	-
c	Room and Board	-	-	-
d	Total Residential Services	0	0	0
508	Behavioral Health Day Program			
a	Supervised Day Program	-	-	-
b	Therapeutic Day Program	-	-	-
c	Medical Day Program	-	-	-
d	Total Behavioral Health Day Program	0	-	0
509	Prevention Services			
a	Prevention	-	-	-
b	HIV	-	-	-
c	Total Prevention Services	0	0	0
510	Medication			
a	Medication Expense	447,998	466,212	914,210
b	Less Pharmacy Rebate Received	-	-	-
c	Pharmacy Rebate Related Expense	-	-	-
d	Total Medication Services	447,998	466,212	914,210
511	Other ADHS Service Expenses Not Rpt'd Above	0	0	0
513	Subtotal ADHS Service Expenses	1,858,866	1,313,273	3,172,139
520	Service Expenses from Non ADHS Sources	0	0	0
525	Total Service Expense	1,858,866	1,313,273	3,172,139

Administrative Expenses:

601	Salaries	94,911	83,112	178,023
602	Employee Benefits	18,418	12,214	30,632
603	Professional & Outside Services	26,582	1,756	28,338
604	Travel	1,474	716	2,190
605	Occupancy	4,072	1,864	5,936
606	Depreciation	5,585	4,708	10,293
607	All Other Operating*	10,803	9,475	20,278
608	Subtotal ADHS Administrative Expenses	161,845	113,845	275,690
620	Interpretive Services	-	-	-
650	Encounter Evaluation Sanctions	5,946	-	5,946
651	Non ADHS and/or Unrelated Admin. Expense	0	-	-
652	Subtotal Administrative Expense	167,791	113,845	281,636
701	Unrelated Business Expenses	0	0	0
790	Income Tax Provisions			0
a	ADHS Income Tax Provision	0	0	0
b	Non ADHS Income Tax Provision	0	0	0
799	Subtotal Income Tax Provision	0	0	0
800	TOTAL EXPENSES	2,026,657	1,427,118	3,453,775
801	INC/(DEC) IN NET ASSETS/EQUITY	461	(0)	461

NARBHA

Comparison Between Actual NTXIX SMI Expenses to Plan
CONTRACT PERIOD TO DATE AS OF:

December 31, 2013

	As Reported NTXIX/XXI SMI	% of ADHS Service Revenue	Plan	% of ADHS Service Revenue	Variance (Overspent) Underspent	% (Over) Under Plan
Enrollment (For ADHS Input Only)						
REVENUE						
Revenue Under ADHS Contract	3,454,236		3,454,236			
Service Revenue	3,172,600	100.0%	3,172,600	100.0%		
EXPENSES						
Service Expenses:						
502 Rehabilitation Services						
a Living Skills Training	260,540	8.2%	95,178	3.0%	(165,362)	-63.5%
c Health Promotion	26,934	0.8%	142,767	4.5%	115,833	430.1%
d Supported Employment Services	198,959	6.3%	317,260	10.0%	118,301	59.5%
e Total Rehabilitation Services	486,433	15.3%	555,205	17.5%	68,772	14.1%
503 Medical Services						
a Medication Services	918,282	28.9%	1,046,958	33.0%	128,676	14.0%
b Medical Management	229,615	7.2%	222,082	7.0%	(7,533)	-3.3%
c Laboratory, Radiology & Medical Imaging	4,895	0.2%	15,863	0.5%	10,968	224.1%
501 b Assessment, Evaluation and Screening	178,868	5.6%	253,808	8.0%	74,940	41.9%
Total Medical Services	1,331,660	42.0%	1,538,711	48.5%	207,051	15.5%
504 Support Services						
a Case Management	833,357	26.3%	317,260	10.0%	(516,097)	-61.9%
b Personal Care Services	30,455	1.0%	31,726	1.0%	1,271	4.2%
c Family Support	4,655	0.1%	47,589	1.5%	42,934	922.3%
d Peer Support	196,740	6.2%	380,712	12.0%	183,972	93.5%
f Unskilled Respite Care	-	0.0%	15,863	0.5%	15,863	#DIV/0!
g Supported Housing*	120,594	3.8%	126,904	4.0%	6,311	5.2%
i Transportation	168,247	5.3%	158,630	5.0%	(9,617)	-5.7%
j Total Support Services	1,354,046	42.7%	1,078,684	34.0%	(275,362)	-20.3%
525 Total Service Expenses	3,172,139	100.0%	3,172,600	100.0%	461	0.0%

*Revenue decreased by: - (Amount of Payable to ADHS)

**Revenue less Administration expenses, Encounter Evaluation Sanctions and Interpreter Services

On a quarterly basis, provide justification regarding variances from approved NTXIX/XXI SMI spending plan. Include lessons learned and indicate where efforts will be focused in order to align service expenses with targeted percentages.

Variance Justification:

Spending for Living Skills Training is substantially over the planned amount in part due to higher than typical turnover in Vocational Coordinators at the provider level. Since a year's experience in behavioral health service provision is required before billing vocational codes, living skills training is often used as a vocational-type service. This also explains underspending in Supported Employment Services. When those categories are combined, spending returns much closer to projections for this point in the fiscal year. Health Promotion is being enhanced in the network through the addition of Chronic Disease Self-Management Program (CDSMP) facilitator trainings, in addition to peer-run groups using EBP curricula, such as yoga, medication education, healthy eating and exercise. The trend in overspending in case management continues, despite all new intakes going through a "case management assignment determination" process to ensure they meet requirements for that service. Culturally, the service provision network is gradually shifting to a more recovery (peer, family, vocational, living skills) based system. Efforts to enhance peer and family support services provision did not begin at full intensity until December 2013. NARBHA anticipates closing the gap in these areas in the second half of the state-only funds fiscal year.

NARBHA**STATEMENT OF CASH FLOWS****CONTRACT PERIOD TO DATE AS OF:**

December 31, 2013

CASH FLOWS FROM OPERATING ACTIVITIES:

Changes in Net Assets	129,612
Adjustments to Reconcile Excess of Revenue Over/(Under) Expenses to Net Cash Provided (Used) by Operating Activities:	
Depreciation and Amortization	168,048
(Gain) Loss on Disposal of Equipment	0
Changes in Operating Assets and Liabilities	
(Increases)/Decreases in Assets:	
Current Investments	402,221
Receivables	324,456
Inventory & Prepaid Expenses	(149,792)
Interest Receivable	
Deposits	0
Other	33,704
Increases/(Decreases) in Liabilities:	
IBNR	(11,092)
RBUC	0
Accounts Payable to ADHS	(17,809)
Accounts Payable to Providers	(3,522,214)
Interest Payable	0
Trade Accounts Payable	(351,007)
Accrued Salaries & Benefits	(119,225)
Deferred Revenue	946,597
Risk Pool Payable	0
Other Liabilities	(33,704)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(2,200,205)

CASH FLOWS FROM INVESTING ACTIVITIES

Proceeds from Sale of Property & Equipment	0
Purchases of Property & Equipment	(246,089)
Proceeds from Sales of Investments	0
Purchase of Investments	0
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(246,089)

CASH FLOWS FROM FINANCING ACTIVITIES:

Acquisition of Debt (Describe on Schedule A)	0
Payment of Lease Obligations	0
Payment of Other Debts (Describe on Schedule A)	0
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	0

NET INCREASE/(DECREASE) IN CASH	(2,446,294)
BEGINNING CASH	26,523,006
ENDING CASH BALANCE *	24,076,712

***NOTE: ENDING CASH BALANCE MUST AGREE WITH TOTAL CASH BALANCE ON BALANCE SHEET**

NARBHA**STATEMENT OF CASH FLOWS****CONTRACT PERIOD TO DATE AS OF:**

December 31, 2013

Schedule A Disclosure**Describe:**

1. Sources and amounts of cash received for other grants.

2. Underlying transactions for acquisition of debt.
(Debtor, amount, purpose of loan, term, interest rate of debt acquired)

3. Underlying transactions for retirement of debt.
(Debtor, amount paid off.)

4. Cash Flows From Financing Activities - Payment of Other Debt

5. Supplemental data or non-cash investing and financing activities, gifts, etc.

6. Purchase of Property and Equipment

Building Improvements	21,527
Telemed Equipment	133,636
Telephone System	90,926
Total	<u>246,089</u>